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underpayments, we may take one or more of the following actions:

- (a) Start a legal action against you;
- (b) Report you to the Internal Revenue Service;
- (c) Report you to State agencies responsible for taxation;
 - (d) Report you to credit bureaus;
- (e) Refer you to collection agencies; or
- (f) Take some other appropriate action against you.

[73 FR 67633, Nov. 14, 2008]

PART 872—MONEYS AVAILABLE TO ELIGIBLE STATES AND INDIAN TRIBES

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AUTHORITY: 30 U.S.C. 1201 et seq.

Source: 73 FR 67634, Nov. 14, 2008, unless otherwise noted.

§872.1 What does this part do?

This part sets forth procedures and general responsibilities for managing funds received under Title IV of the Surface Mining Control and Reclamation Act of 1977, as amended.

§ 872.5 Definitions.

As used in this part-

Allocate means to identify moneys in our records at the time they are received by the Fund. The allocation process identifies moneys in the Fund by the type of funds collected, including the specific State or Indian tribal share.

Award means to approve our grant agreement authorizing you to draw down and expend program funds.

Distribute means to annually assign funds to a specific State or Indian tribe. After distribution, funds are available for award in a grant to that specific State or Indian tribe.

Indian Abandoned Mine Reclamation Fund or Indian Fund means a separate fund that an Indian tribe established to account for moneys we award under parts 885 or 886 of this chapter or other moneys these regulations authorize to be deposited in the Indian Fund.

Reclamation plan or State reclamation plan means a plan that a State or Indian tribe submitted and that we approved under section 405 of SMCRA and part 884 of this chapter.

State Abandoned Mine Reclamation Fund or State Fund means a separate fund that a State established to account for moneys we award under parts 885 or 886 of this chapter or other moneys these regulations authorize to be deposited in the State Fund.

§872.10 Information collection.

In accordance with 44 U.S.C. 3501 et seq., the Office of Management and